IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 124 OF 2003

Messrs.Permanent Granites — Appellant
vs.
Dy. Commissioner of Income-tax,
Special Range-13, Mumbai. — Respondent

Mr.A.K.Jasani for the appellant.

Mr.B.M.Chatterjee with Mr.V.H.Kantharia i/b. Mr.P.Kapur
for the respondent.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 11th October 2004

P.C.

Heard.

2. The consideration of the matter by the Income Tax Appellate Tribunal does not suffer from any legal infirmity. The legal position laid down by the Supreme Court in the case of Aman Marble Industries Pvt.Ltd. v. Collector of Central Excise, Jaipur that cutting of marble blocks into slabs is not manufacture would show that the appellant's claim for investment allowance of Rs.12,05,176/- could not have been granted under Section 32A of the Income Tax Act.

3. No substantial question of law arises.

4. Appeal is dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)